1	2
2. The tax concessions under section 80L as in (1) above should be available not only to industries as under stood in common parlance but also to other activities such as transport construction and technological consultancy.	
3. The deduction under section 80L in respect of income from small scale units should be extended to cover all non-corporate tax payers.	
4. A softer tax treatment should be given to the small scale companies engaged in industry, transport, construction or technological consultancy.	
5. In addition to the existing tax concessions for investment in financial assets or in plant and mechinery, a special exemption upto Rs. 5 lakhs under the Wealth-tax Act should be provided exclusively to cover investments in small scale units in the form of plant and machinery ir cluding vehicles in the case of transport unit.	
Observation with recard to Central Excise duties.	
1. Differential taxation in the shape of excise concessions has been extended to this sector. These efforts, however, have not met with the same degree of success in different parts the country. Nor have they removed the basic weakness of the small sector. We believe that there is considerable scope for more effective and Positive measures.	The Commission have made only a general recommendation regarding the scope for more effective and Positive measures of as sistance to small scale units by way of excise concessions. As Part of the 1985 Budget proposals, the Cut-off limit for the perpose of eligibility to the small scale xeemption both as applicable to specified groups of commodities and in respect of T. I. 68 goods has been raised to Rs. 75 lakhs.

बिहार में सहायक उद्योगों की स्थापना

@2473(ख). **श्री जगदम्बी प्रसाद यादव :** क्या **वित्त** मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या सरकार बिहार में सरकारी क्षेत्र के भारी उद्योगों के सहायक उद्योग स्थापित करने के लिये स्कीम शुरू करने का विचार रखती है; और

(ख) यदि हां, तो उसका ब्यौरा क्या है ?

वित मंत्रालय में राज्य मंत्री (श्री जनार्दन पुजारी) : (क) और (ख) सम्भवत : माननीय सदस्य का आशय सहायक उद्योगों से है । सहायक उद्योगो के विकास की नीति केन्द्रीय सरकारी उद्यमों में प्रचलित है । बिहार सहित उद्यमों में सहायक उद्योग-विकास का ब्यौरा "लोक उद्यम सर्वेक्षण 1983-84" के खंड-1 में पृष्ठ 323 से 340 तक दिया गया है, जिसे 15 मार्च, 1985 को सभा -पटल पर रखा गया था ।

@Previously Unstarred Question 2201, transferred from the 19th August, 1985.